

Chapter – I

Travelling Allowance

ANNEXURE TO GOVERNMENT OF MANIPUR, FINANCE DEPARTMENT,
PAY IMPLEMENTATION CELL
O.M. NO.7/5/99-PIC DATED THE 1ST APRIL, 1999

1. Revised classification of employees in pay ranges.

In supersession of S.R. 17 the grouping of the pay ranges are revised as follows with effect from 1-3-99.

- (i) Rs. 15100 and above.
- (ii) Rs. 8000 and above but less than Rs. 15100
- (iii) Rs. 6500 and above but less than Rs. 8000.
- (iv) Rs. 4000 and above but the less Rs. 6500
- (v) Below Rs. 4000

- **Special Pay Personal Pay**

2. Accommodation entitlements for journeys on tour: A. Mileage allowance for journey by air.

(I) Any where in India on duty:

(a) The following categories of officials are allowed to undertake air travel anywhere in India at their discretion while on official duty.

- (i) Chief minister, Members of the Council of Minister, Parliamentary Secretaries, Speaker, Deputy Speaker, Chairmen, Hill Areas Committee of the State Legislature, Members of Legislative Assembly (As Members of Committees of Legislative), Vice Chairmen, State Planning Board and holders of similar offices.
- (ii) Chief secretary, Additional Chief Secretary, Principal Secretaries, Vigilance Commissioner, Commissioners and Secretaries to the Government of Manipur, Secretary to Governor and Officers drawing Pay in the scale Rs. 15100-18300 under R.O.P. 99 and above per month.
- (iii) Chairmen, Members and Secretary of the Public Service Commission.
- (iv) Chairmen, Members and Member Secretaries of Commissioner appointed under the Commissions of Inquires Act or under a resolution of the Government

(b) The following categories of official are entitled to travel by air anywhere in India, while on duty, without special permission, if the official assignment

NOTICE

The merger of Dearness Allowance equal to 50% of basis pay with effect from 1.12.2007 will not have any effect on the classification of grades TA/DA on Tour & Transfer and LTC except Transfer grant vide –SR 17 read with GIO (5) thereunder

(other than training) ***necessitating the journey could not have been anticipated within the two weeks (hereinafter called “Two Weeks Rule”) immediately preceding the first day of official assignment (Emphasis supplied):-***

* The distance involved is more than 500 km and the journey cannot be performed overnight i.e. 6 p.m. to 8 a.m. = 14 hours.

- (i) Head of Departments and Joint Secretaries to the State Government.
- (ii) Officials Drawing Pay in the scale of Rs. 12000-16500 under R.O.P. 1999 and above per month.
- (iii) Deputy Commissioners and Superintendents of Police of the Districts.

Where, however, the official assignment was foreseeable earlier than two weeks as above, such official may undertake journey by air only with the permission of the Chief Secretary through the Administrative Secretaries concerned (to be referred hereinafter as “Special Sanction”). Such Special Sanction shall also be necessary in the event of such officials proceeding on training also, whether or not covered under the “Two Weeks Rule”. It will be the duty of the officer countersigning the T.A. Bills of the above officials to satisfy himself about the fulfillment of the above conditions. He will record a certificate on the T.A. Bill to the effect that the official was competent to travel by air under the provision laid down above. In the event of the above official traveling on Special Sanction, a copy of such sanction shall be enclosed with the T.A. Bills.

The Treasury Officer concerned shall not pass any T.A. Bills for payment which doesn't bear the above certificate of Special Sanction.

- (c) No other Government officials shall undertake journey by Air anywhere in India, on duty except by Special Sanction.

The requirement laid down above regarding the responsibilities of the countersigning officers and Treasury officers shall apply mutatis mutandis” to this category also.

(II) Air Travel-Imphal to Calcutta:

Employees drawing pay in the scale of Rs. 5000-8000 under R.O.P. 1999 and above shall be entitled to travel upto Calcutta by air, while on duty without Special Sanction.

For all other categories of employees, Special Sanction as above will be required.

(III) Air Travel-Imphal to Guwahati:

Employees drawing pay in the scale of Rs. 4500-7000 under R.O.P. 1999 and above will be entitled to travel by air from Imphal to Guwahati while on duty without any Special Sanction of the Administrative Secretary concerned.

Employees drawing less than the amount shall travel; on this Sector only with prior sanction of the Administrative Secretary concerned.

(IV) Air Travel-Imphal to Silchar:

Employees drawing pay in the scale of Rs. 2750-4400 under R.O.P. 1999 and above will be entitled to travel in this Sector by air while on duty without any sanction of the Head of Department concerned.

(V) Air Travel-Imphal to Dimapur:

Employees drawing pay in the scale of Rs. 5500-900 under R.O.P. 1999 and above shall be entitled to travel by air in this Sector while on duty without any sanction of the Administrative Secretary concerned.

Employees **drawing** less than the above scale of pay shall travel in the Sector only with prior sanction of the Administrative Secretary concerned.

3. The Countersigning officers and Treasury officers shall adopt the same procedure as has been prescribed in case of Special Sanction for travel by air in the above Sectors.

(B) Mileage Allowances for journeys by Rail.

In suppression of S.R. 34 and orders issued thereunder, the pay ranges and the entitlement for journeys by rail on tour will be as follows with effect from 1-3-99:-

| Pay Range | Entitlement |
|---|--|
| Rs. 15100 and above | AC First Class |
| Rs. 8000 and above but less than Rs. 15100 | II AC-2Tier Sleeper |
| Rs. 6500 and above but less than Rs. Rs. 8000 | First Class/IIAC III Tier Sleeper, AC Chair Car* |
| Rs. 4000 and above but less than Rs. 6500 | First Class/II AC III Tier Sleeper/AC Chair Car* |
| Below Rs. 4000 | Second Class Sleeper. |

**Travel by AC (III) Tier Sleeper will be permissible in trains in which AC Chair Car accommodation is not provided.*

All Government Servants who are entitled to travel on tour/transfer by First Class/II AC III Tier Sleepers/AC Chair Car may, at their discretion, travel by the II AC-Tier Sleeper where any of the trains connecting the originating and destination station concerned by the direct shortest route do not provide these three classes of accommodation.

Travel by Rajdhani Express Trains:

| Pay Range | Entitlement |
|--|------------------------|
| Rs. 15,100 and above | AC First Class |
| Rs. 8,000 and above but less than Rs. 15,100 | II-AC 2 _ Tier Sleeper |
| All others drawing pay below Rs. 8,000 | AC Chair Car |

**Travel by AC (III) Tier Sleeper will be permissible in trains in which AC Chair Car accommodation is not provided.*

Travel by Shadabdi Express Trains:

| Pay Range | Entitlement |
|---|-----------------|
| Rs. 15,100 and above | Executive Class |
| All others drawing pay below Rs. 15,100 | AC Chair Car |

(C) Mileage Allowances for journeys by Sea and River Steamer:

The general entitlements for journeys by sea or by river steamer under S.R. 40 are revised as indicated below with effect from 1-3-99.

| Pay Range | Entitlement |
|---|--|
| Officers drawing pay of Rs. 8,000 and above | : Highest Class |
| Rs. 6,500 and above but less than Rs. 8,000 | : If there be two classes only on the steamer, lower class. |
| Rs. 4,000 and above but less than Rs. 6,500 | : If there be two classes only on the steamer, the lower class. If there be three classes, the middle or the second class. If there be four classes, the third class . |
| Less than Rs. 4,000 | : The lowest class. |

Accommodation entitlements for travels between mainland and the Andaman & Nicobar Group of island and the Lakshadweep Group of islands by ships operated by the Shipping Corporation of India Limited will be as follows:-

| Pay Range | Entitlement |
|---|--------------------------|
| Officers drawing pay of Rs. 8,000 and above | : Deluxe Class |
| Rs. 6,500 and above but less than Rs. 8,000 | : First/'A" Cabin Class |
| Rs. 4,000 and above but less than Rs. 6,500 | : Second "B" Cabin class |
| Less than Rs. 4,000 | : Bunk Class |

(D) Mileage Allowances for journeys by Road:

| Pay Range | Entitlement |
|---|---|
| (i) Rs. 15,100 and above | : Actual fare by any type of public bus including air – conditioned bus; OR At prescribed rates for AC Taxi when the journey is actually performed by AC Taxi; OR At prescribed rates for autorickshaw for journeys by autorickshaw, own scooter/motor cycle, moped, etc. |
| (ii) Rs. 8,000 and above but less than Rs. 15,100/- | Same as (i) above with the exception that journeys by AC taxi will not be permissible. |
| (iii) Rs. 6,500 and above but less than Rs. 8,000/- | Same as at (i) above with the exception that journeys by air-conditioned bus will not be permissible. |
| (iv) Rs. 4,000 and above but less than Rs. 6,500/- | Actual fare by any type of Bus other than air conditioned bus; OR At prescribed rates for autorickshaw for journeys by autorickshaw, own Scooter/motor cycle/moped etc. Actual fare by ordinary public bus only OR |
| (v) Below Rs. 4,000/- | At prescribed rates for autorickshaw, own scooter/motor cycle/moped etc. |

* Mileage Allowance for Road journeys shall be regulated at the following rates in places where no specific Rates have been prescribed either by the Director of Transport of the State or of the neighboring states :

- (i) For journeys performed in own car/taxi - Rs. 8 per km.
- (ii) For journey performed by autorickshaw, own scooter , etc., - Rs. 4 per km.

E. Mileage Allowance for journeys on foot and bicycle , on tour and transfer is revised to 60 paise per kilometre with effect from 1-3-1999.

4. Daily Allowance : [Basis for DA Calculation]

Daily allowance shall be regulated with reference to the entire period of absence from Headquarters irrespective of the mode of public transport used by the officer. Full daily allowance shall be admissible for each complete calendar (calendar Day basis) day of absence reckoned from midnight to midnight.

Daily allowance for fraction of a day occurring during absence from Headquarters shall be calculated as under :

- (i) for absence not exceeding 6 hours - Nil
- (ii) for absence exceeding 6 hours but not exceeding 12 Hrs. - 70% of the full daily allowance.
- (iii) for absence exceeding 12 hours -Full daily allowance .

In case the period of absence from Headquarters falls on two Calendar days, it may be reckoned as two days and daily allowance shall be calculated separately for each day as above.

5. Daily Allowance Tour

In supersession of S.R. 17 and S.R. 51 , the groupings of pay ranges at the rates of Daily Allowance are revised as follows with effect from 1st March,1999, subject to the conditions stipulated in para 4 above.

- (a) When the Government servant stays in Government/Public Sector House or makes his own arrangements (Rest Rooms of IAAI in International Airport) Ordinary Rates).

| Pay Range | Valley areas inside the State (Ordinary locally) | Hill areas inside the State | Guwahati and other Cities | Delhi/ Calcutta/ Chennai/Mumbai |
|--|--|-----------------------------|---------------------------|---------------------------------|
| (1) | (2) | (3) | (4) | (5) |
| | Rs | Rs | Rs | Rs |
| Rs. 15,100 and above | 130 | 150 | 170 | 260 |
| Rs. 8,000 and above but less than Rs. 15,100 | 120 | 130 | 150 | 230 |
| Rs. 6,500 and above, but less than Rs. 8,000 | 105 | 115 | 130 | 200 |
| Rs. 4,000 and above, but less than Rs. 6,500 | 90 | 100 | 110 | 170 |
| Below Rs. 4,000 | 55 | 60 | 70 | 105 |

- (b) When the Government servant stays in a hotel or other establishment providing boarding and /or loading at Schedule Tariffs, including private lodges, guest/rest House.

| Pay Range | Guwahati and other Cities outside Manipur | Delhi/Calcutta/Chennai/Mumbai |
|--|---|-------------------------------|
| | Rs | Rs |
| Rs. 15,100 and above | 425 | 650 |
| Rs. 8,000 and above but less than Rs. 15,100 | 330 | 505 |
| Rs. 6,500 and above, but less than Rs. 8,000 | 250 | 380 |
| Rs. 4,000 and above, but less than Rs. 6,500 | 160 | 245 |
| Below Rs. 4,000 | 85 | 125 |

Notes:

- (1) D.A for journey period is admissible only at ordinary rates as in column (2) of the table (a) even if it is through an expensive locality or elsewhere – G.I.O. (3) SR. 51
- (2) For return to Head quarters on the same day, D. A. is at ordinary rates Col. (2) only irrespective of the fact that the journey was performed to an expensive locality.
- (3) If on the other hand the same official leaves the expensive locality and reaches his headquarters, he is entitled to higher rate of D.A.
- (4) “Local Journey” for local journey D.A. is only at half the ordinary rates, irrespective of the locality.
- (5) For enforced halts in route treated as Duty, due to breakdown of communications caused by flood, rain, etc., D.A. is admissible at ordinary rates only.
- (6) D.A. is admissible for period of absence at Tour Station regular as special casual leave due to disturbances, imposition of curfew.
- (7) D.A. may be Calculated either with reference to period spent on journey first and thereafter for the period spent in expensive locality or the other way round, whichever is beneficial. **S.R. 51 G.I.Os.**
- (8) No. D.A. for Sunday and Holidays unless the employee is actually and not merely constructively on camp.
- (9) No. D.A. for Causal Leave and Restricted holidays availed while on Tour **.S.R.72G.I**
- (10) Full D.A. is admissible for the first 180 days of continuous halt at a station on Tour / Temporary Transfer/Training. No. DA beyond 180 days
- (11) Tour ends on return to Headquarters. Tour to the same place again is treated a fresh one and D.A. will be at full rates S.R. 73 G.I.Os (1)&(2).
- (12) When the second tour commences on the same day on which a Government servant returns from the first tour, each tour may be treated separately and daily allowance may be calculated separately subject of Course to the condition that daily allowance calculated separately for each tour on any calendar day shall not exceed one daily allowance (half daily allowance for local journey) vide G.I.O. (1) below SR 71.

“T.A on Transfer”

6. Transfer incidentals :

A Government servant shall in addition to the fare for himself and members of his family for the journey by rail/bus/steamer/air, as the case may be, draw one daily allowance for himself and each member of his family for every completed day occupied in the journey reckoned from midnight to midnight. For period less than 24 hours on any day, the daily allowance shall be admissible as follows:-

- (i) For absence not exceeding 6 hours - Nil
- (ii) For absence exceeding 6 hours but not exceeding 12 hours – 70% of a full daily allowance.
- (iii) For absence exceeding 12 hours - Full daily allowance.

Children below 12 years shall be allowed daily allowance at half of the rate for adults.

7. Journey on Transfer

A. ACCOMMODATION AND MILEAGE ALLOWANCE ENTITLMENTS

Accommodation and Mileage Allowance entitlements as prescribed at S.I No. 2 above for journey on tour by different modes will also be applicable in case of journeys on transfer. The general conditions of admissibility prescribed in S.R. 114 will, however, continue to be applicable.

With a view to encouraging the adoption of small family norms by State Government employees, it has also been decided that traveling allowance on transfer will be restricted to only two dependent children of an employee. This restriction, which will come into effect from 1st March, 1999, shall not, however, be applicable in respect of those employees who already have more than two children prior to the issue of these orders. Further, children of employees born between the date of issue of these orders and 28th February, 1999 will also be entitled to such benefits as are admissible under the Traveling Allowance Rules to employees and their families on transfer irrespective of the number of children that they may already have. This restriction shall not also be applicable in respect of those employees who are presently issueless or have only one child and the subsequent pregnancy results in multiple births as a consequence of which the number of children exceeds two.

B. TRANSFER GRANT AND PACKING ALLOWANCE

In supersession of earlier orders/instructions in this regard, the lump sum transfer grant and packing allowance presently admissible on transfer will be replaced by a Composite Transfer Grant with effect from 1.3.1999. The Composite transfer grant shall be equal to one month's basic pay + DP in case of transfers involving a change of Station from a Valley District to a Hill District and vice versa and from one Hill District to another Hill District and also transfer from valley District to Jiribam and vice versa. In cases of Transfer to Stations which are at a distance of more than 30 kms. from the old station, the Composite Transfer grant will be restricted to one third of the basic pay, provided a change of residence is actually involved. Further, the transfer incidentals for the Government servant and the members of his family as well as the road mileage for journeys between the residence and the railway station/bus station/airport at the old and new stations, which are presently admissible shall no longer be admissible. These will, instead, be subsumed in the Composite Transfer Grant.

“Scheduled Tariffs Reference to “Para 5 (b)”

- | | |
|--|---|
| (1) Lodging charges paid in excess of 25% of normal DA while staying in Government/Public sector(-)25% = Guest House/Hotel attached to Indian Institute of Public administration, New Delhi/Inspection Bungalows | -75% of ordinary rate + Lodging charges(exclusive of breakfast/meals) restricted to Hostel Rates. |
| (2) Stay in holding and other establishments | -90% of Ordinary rate Lodging |

(-) 10% = including Private Lodge, charges restricted to Hotel Rate. Guest/Rest House. Tourist Banglows treated - Vide G.I.O (5) SR 52 as other establishments

NOTES

- (1) *Claim for Hotel Rate of DA to be supported by voucher for payment of lodging charges.*
- (2) *Luxury Tax charged by Hotel allowable subject to overall ceiling – S.R. 57 G.I.Os.*

C. TRANSFER OF PERSONAL EFFECTS BY RAIL

In supersession of the existing guidelines, the entitlements for carriage of personal effects shall be revised as follows with effect from 1-3-1999.

| Pay Range | Personal effectors that can be carried |
|--|--|
| Rs. 15,100 and above | : Full four wheeler wagon or 6000 Kg. by goods train, or one Double Container. |
| Rs. 8,000 and above but less than Rs. 15,100 | : Full four wheeler wagon or 6000 Kg. by train, or one Single Container. |
| Rs. 6,500 and above but less than Rs. 8,000 | : 3000 Kg. by goods train |
| Rs. 4,000 and above but less than Rs. 6,500 | : 1500 Kg. by goods train |
| Below Rs. 4,000 | : 1000 Kg. by goods train |

** Such of those employees as are in receipt of a revised pay of Rs. 3350 p.m. and above may also be permitted to transport 15000 kg. of personal effects by goods train.*

D. TRANSFER OF PERSONAL EFFECTS BY ROAD

In supersession of the existing guidelines, the rates of allowance for carriage of personal effects between places connected by road only will be as indicated below with effect from 1.3.1999.

| Pay Range | Delhi/Calcutta/Guwahati and other areas outside the State Rs. per km | Inside the State Rs. per km |
|--|--|-----------------------------|
| Rs. 8,000 and above | 30.00 | 18.00 |
| Rs. 6,500 and above, but less than Rs. 8,000 | 15.00 | 9.00 |

| | | |
|--|------|------|
| Rs. 4,000 and above, but less than Rs. 6,500 | 7.60 | 4.60 |
| Below Rs. 4,000 | 6.00 | 4.00 |

Notes :-

- (1) *The allowance at higher rates mentioned in col.(2) will be admissible, as at present, only for carriage of personal effects from one place to another within the limits mentioned above.*
- (2) *Such of those employees as are in receipt of a revised pay of Rs. 3350 p.m. and above will, however, be entitled to the rates of allowance prescribed for employees in the next higher pay range of Rs. 4000 and above but less than Rs. 6500. The higher rates mentioned in col.(2) will be admissible in their cases as well only for carriage of personal effects from one place to another within the limits of the above cities.*

Personal effects should be transferred by goods train between places connected by rail. If transferred by road the actual expenditure or (1/4 times of the amount admissible to transport by goods train for the maximum admissible quantity whichever is less, will be admissible) or the amount admissible on transportation of the maximum admissible quantity by train and an additional amount of not more than 25% thereof, whichever is less vide G.I.O (III)(b) below SR 116.

In cases of carriage of personal effects by road between places connected by rail, a Government servant can draw the actual expenditure on transportation of personal effects by road or the amount admissible on transportation of the maximum admissible quantity by good train and an additional amount of not more than 25 percent thereof, whichever is less.

E. TRANSPORTATION OF CONVEYANCE.

The scales of transportation of conveyance at Government expense will be as follows with effect from 1.3.1999.

| Pay Range | Scale |
|---------------------|--|
| Rs. 6,500 and above | : One motor car, one motor cycle/scooter, or one horse |
| Less than Rs. 6,500 | : One motor car, one motor cycle/scooter/moped, or one bicycle |

8. T.A Entitlements of retiring employees.

A. TRANSPORTATION OF CONVEYANCE

In partial modification of S.R. 147, the expenditure on transportation of conveyance by government servants on their retirement shall be reimbursed without insisting on the requirement that the possession of the conveyance by them while in service at their last places of duty should have been in public interest.

B. LUMSUM TRANSFER GRANT AND PACKING ALLOWANCE

The lumpsum transfer grant and packing allowance may also be replaced by the composite transfer grant equal to a month's basic pay last drawn in the case of those employees who, on retirement, settle down at places other than the last station (s) of their duty located at a distance of or more than 30 km. The transfer incidentals in the form of DA and road mileage for journeys between the residence and the railway station/bus stand, etc. at the old and new stations, presently admissible, will also be subsumed in the composite transfer grant and will not be separately admissible.

As in the case of serving employees, Government servant who, on retirement, settle at the last station of duty itself or within a distance of less than 30 km. may be paid the composite transfer grant equal to one third of the basic pay last drawn by them, subject to the condition that a change of residence is actually involved.

Chapter – II

Travelling Allowance

1. **Grades of Government Servants** :- “Page no 1 Par 1 vide Govt. of Manipur FD(PIC) OM No. 7/5/99-PIC Dt. 14.1999.

(i) The Classification is decided by the employees pay on the post actually held by him, whether permanent, temporary or officiating.

(ii) In transit between two posts :- An employee in transit from one post to another ranks in the lower of the two.

[vide SR 19]

(iii) Gradation of re-employed pensioner :-

(a) If he ceases to draw pension, or the pension is kept abeyance while in re-employment or the entire pension is ignored while fixing pay in the re-employed post, the grade depends on the actual pay received from time to time.

(b) If pension is drawn in addition to pay in the re-employed post and if the pay in the re-employed post is reduced by full/a portion of pension, the grade will be on the basis of the pay plus the full/portion the re-employed post is reduced by full/a portion of pension, by which the pay is reduced. If such total exceeds the maximum of the time scale of the re-employed post, the grade will be on the basis of the maximum of the scale.

N.B:- The merger of Dearness Allowance equal to 50% of basic pay with effect from 1.12.2007, will not have any effect on the classification of Grades, TA/DA on Tour/Transfer on LTC

[Vide SR 17 read with GIO(5)]

2. Basis for DA Calculation :- Para “4” vide Govt. of Manipur FD(PIC),OM No. 7/5/99-PIC Dt. 1.4.99.

(i) Absence from Headquarters on Calendar day basis i.e. from midnight to midnight.

| | |
|--|------|
| (a) Absence not exceeding 6 hours | Nil |
| (b) Absence exceeding 6 hours but not Exceeding 12 hours | 70% |
| (c) Absence exceeding 12 hours | 100% |

(2) D.A. for journey period is only at Ordinary rates as in column (2) of the Para 5(a) of the Table even if it is through an expensive locality.

- (3) For return to head quarters on the same day. DA is at Ordinary rate only, irrespective of the fact that the journey was performed to an expensive locality.
- (4) For Local journey, DA is only at half the ordinary rate, irrespective of the locality.
- (5) For enforced halts in route treated as duty, due to breakdown of communications caused by flood, rain etc. DA is admissible at Ordinary rates only.
- (6) DA may be admissible for period of absence at tour station regularized as Special Casual leave due to disturbances, imposition of curfew, etc.
- (7) DA may be calculated either with reference to period spent on journey first and thereafter for the period spent in expensive locality or the other way round, whichever is beneficial .
[Vide SR 51 read with GIOs]
- (8) (a) No DA for Sundays and Holidays unless the employee is actually not merely constructively on Camp
[SR 72 GIO(I)]
(b) No DA or leave and Restricted holidays availed while on Tour
[SR 72,GIO(I)]
(c) DA is not admissible for days of Casual Leave, if any, taken during tour, where half –a-day’s Casual leave is availed of half DA for each Calendar day will be reduced.
[Vide GIO(3) SR 72]
- (9) Full DA is admissible for the first 180 days of continuous half at a station on Tour/Temporary Transfer/training . No DA beyond 180 days.
- (10) Tour ends on return to headquarters. Tour to the same place again is treated a fresh one and DA will be at full rates.
[SR 73, GIO(1)&(2)]

3. Eligibility of D.A. in various circumstances :-

A. Free boarding and /or Lodging charges availed :-

- | | | | |
|---|-----|------|------------------|
| (i) Free boarding and Lodging | 1/4 | 25 % | of Ordinary rate |
| (ii) Free boarding alone | 1/2 | 50 % | “ |
| (iii) Free Lodging alone | 3/4 | 75 % | “ |
| (iv) Stay in office building free of cost | 3/4 | 75 % | “ |

- B Stay in Government/ Public Sector Guest House/ Rest Rooms of IAAI in International Airports or making Own arrangements } At ordinary Rate
- C. Lodging charges in excess 25 % of normal DA. While staying in Government/ Public Sector Guest House/Hostel attached to IIPA (Indian Institute of Public Administration) } → 75% of Ordinary rate (+) Lodging charges(exclusive of breakfast/meals) restricted to Hotel Rate [(-) 25%]
- D. Stay in Hotel and other Establishments including Private Lodges, Guest /Rest House, YMCA/YWCA Hotel } → 90% of Ordinary Rate (+) Lodging charges restricted to Hotel Rate [(-) 10%]

Notes :-

1. Claim for Hotel Rate of D.A to be supported by vouchers for payment of lodging charges.
2. Luxury Tax charged by Hotels allowable subject to overall ceiling.
[Vide SR. 51 read with G.I.Os thereunder]

4. "T.A. on Tour"

(A) Entitlement :- T.A. on Tour is from Duty Point/Residence at Headquarters to Duty point at the distant station and vice- versa. It comprises :-

- (i) Fare for journeys by Rail/Road/Air/Sea;
 - (ii) Road mileage for road journey otherwise than by bus ;
 - (iii) D.A for the entire period of absence from Head quarters including journey period .
- (a) Employee living in Cities with UA eligible for reimbursement of to and fro Taxi/Scooter charges from the residence in the UA to railway station/ Bus Station/ Airport - OM dated 25-11-2004.
- (b) When journey is performed by longer route by rail, partly by lower class and partly by the entitled class, the claim is to be regulated on proportionate basis, by calculating mileage allowance for the different modes/classes by the shortest route in the ratio of the distance covered by such modes by the longer route actually used.

- (B) **Rate of Road mileage clause “D” below para 2:-** Actual fare will be paid for travel by Public bus Mileage allowance for Road journeys shall be regulated at the following rates in places where no specific rates have been prescribed either by the Director of Transport of the State or of the neighboring States :-

| | | | |
|-------|--------------------------|-------|----------------------|
| (i) | Own car/Taxi | _____ | Rs. 8 per km |
| (ii) | Autorickshaw/Own Scooter | _____ | Rs. 4 per km |
| (iii) | Bicycle and Foot | _____ | Rs. 60 paise per km. |

Notes :- w.e.f. 1.3.1999.

- (i) Sharing of Auto /Taxi :- For travel by shared taxi/auto, the entitlement will be the actual share limited to half the mileage otherwise admissible.
[vide SR 46 read with G10(I)]
- (ii) Journey by Tonga etc. :- Tonga, autorickshaw, cycle rickshaw and men driven rickshaw are equated to journey by Scooter/motor cycle. For travel by a friend's scooter as a pillion rider, the amount admissible will be half the prescribed rate or the actual cost of propulsion, whichever is less.
[vide SR. 46 read with G 10 (I) thereunder]
- (iii) Journey by road between places Connected by Rail :
- (i) May travel by own car/taxi/scooter/motor cycle. Entitlement will be road mileage restricted to Rail fare of the highest entitled class available on the particular route , Full road mileage will be admissible if travel by road was in public interest.
- (ii) May travel by any type of bus in any class. The entitlement will be the actual fare paid restricted to Rail fare of the highest entitled class available on the particular route.
- (iv) Journey by road between places not connected by Rail :- My travel by the entitled conveyance or public transport system at their discretion. Mode of conveyance needs no approval from higher authority. The entitlement will be the road mileage at the rates as indicate at Para 2-d.
- (v) Local journey made from the duty point at the tour station:-
Mileage allowance not admissible – [SR.46 read with GI.O (7)]
- (vi) Reservation charges :- For seat/Sleeper berth are reimbursable
[vide SR. 34, GI.O (6) SR 46 GI.O (9)]
- (vii) Tatkal Seva charges :- Reimbursement allowed in extremely emergent circumstances only for Railway journeys undertaken.
[for official purposes, vide SR. 34 GIO (6)]

- (viii) Internet/e ticketing charges :- Reimbursable for the tickets booked through the website of Indian Railways . [OM. dt . 25.10.2006]
- (ix) Conveyance charges for collecting Tickets :- Charges admissible by public transport is reimbursable for collecting Air/Rail tickets from railway stations/booking offices, etc [vide SR.34, GI.O (6)]
- (x) Agency charges:- Service charges Levied by the Traveller's Service Agents recognised by the Zonal Railways is reimbursable. [vide SR.34.GI.O (6)]
- (xi) Telegram expenses :- Charged by Railways for reservation of ownward/return journey are reimbursable. [SR 34, GI.O (6)]
- (xii) Cancellation charges:- For official journey cancelled in public interest, Cancellation and reservation charges are reimbursable and are to be claimed in the normal T.A. Bill form. [vide SR 34, GI.O(6) SR.46, GI.O (10)]

5. T.A. for local Journey:

Local Journeys: - Means journeys on duty on any day beyond 8 Km. from the Duty point at Headquarters and within the limits of suburban or other Municipalities, Notified Area or cantonments contiguous to the Municipality Corporation of the Town or City in which the Duty point is located. Journeys performed within the limits of an Urban Agglomeration (UA) within which the employee's headquarters is located will also be treated as "Local journeys".

- (1) **T.A for Local journeys:-** Mileage allowance for the journeys performed on all the days spent on temporary duty and in addition 50% of the admissible DA. Option is available either to claim reimbursement of conveyance hire charges under Delegation on Financial Rules or to claim normal T.A as above.
- (2) T.A. for local journey is admissible if the temporary place of Duty is beyond 8 Km. from the normal place of duty, irrespective of whether the journey is performed from Residence or from the normal place of duty.
- (3) Local journeys should normally be performed in the same way as journey to Duty point, i.e., by bus, local trains or own conveyance. Where travel by special means like taxi, Scooter , etc., is considered necessary, prior permission of superior authority is necessary.

If more than one official is deputed for duty at the same point , they should, as far as possible, travel together by sharing the hire charges of the Taxi or Scooter or other conveyance , if necessary, by assembling at the normal duty point.

- (4) For journeys to Temporary duty point within a distance of 8 kilometers from the residence, if performed by public conveyances, such as bus, local train, trams and ferries, fares paid will be reimbursed. In case of travel by white line buses playing in Delhi/New Delhi, reimbursement will be made on production of tickets. If such journeys are performed by taxi/autorickshaw/own car/ Scooter, no mileage allowance is admissible.
- (5) The bus/railfare/mileage allowance for local journeys should be based on the actual distance travelled or the distance between the normal duty point and temporary duty point ,which is less.
- (6) If provided with conveyance free of charge, D.A. only will be admissible.
- (7) D.A. for “local journeys” will be admissible only at the Ordinary rates. The Special rates of D.A. prescribed in respect of certain expensive cities are not applicable to officers having headquarters in those cities and performing local journeys.
[Vide S.R. 71,GIO (2), S.R. 46, GIO (6) and S.R. 51, GIO (4)]
- (8) 180 days limit:- An official required to perform duty at a temporary duty point, will be paid D.A. for the first 180 days only. Beyond 180 days , no D.A. will be admissible.
 [vide S.R. 73,GIO (1).]

6. T.A. when deputed on Training.

(1) A Government servant deputed to undergo a course of training(Refresher/ in service/pre-promotional) is entitled to draw T.A and D.A. as on tour as follows:-

(a) When boarding and lodging not provided :-

First 180 days Full D.A.
 Beyond 180 days NIL

(b) Training Institutes where boarding and lodging facilities exist (including mess run on co-operative basis at the training centre):-

First 30 daysFull D.A.
 Next 150 days..... Half D.A.
 Beyond 180 days.....NIL

(2) If the training exceeds 180 days, option to draw either T.A. as on transfer or Tour T.A plus D.A. for the first 180 is available.

(3) If theoretical training and practical training are given in two different stations, D.A. in the second station will commence a fresh irrespective of whether D.A was

drawn for 180 days or less in the first station. If both theoretical and practical training are at the same station, D.A. will be admissible for the first 180 days only.

(4) An employee on training at a particular station going on tour to another station will be entitled to draw D.A. at full rate for stay in the touring station, but this period will also be taken into account for computing 180 days of halt at the training station.

(5) No T.A./D.A. is admissible for training at the Headquarters irrespective of the distance between normal duty point and the training centre.

(6) Official deputed for training to the institutions which are located within the Urban Agglomeration of Government Servant "s headquarters are not entitled to any T.A./D.A. irrespective of distance.

[vide O.M. dated 3.8.2006]

(7) An employee drawing D.A. during training will be entitled to draw HRA and SCA only at the rates admissible at his headquarters from where he has been deputed to the training. Even beyond 180 days when no D.A. is admissible, the HRA and SCA will be admissible only at the rates admissible at his headquarters..

[vide S.R. 164 & G.I.Os & HRA & SCA orders]

7 "T.A. on Temporary Transfer"

(1) In all cases of transfers for short periods not exceeding 180 days, the journey from Headquarters to the station of deputation and back will be treated as on Tour and D.A. granted for the first 180 days only.

[vide S.R. 114 read with G.I.O (2)]

(2) Joining time is not admissible. Only transit (actual) time as for tour allowed.

[vide Rule4(1) of C.CS.(JT)Rules,1979 read with Appendix 10,F.R. Part I]

(3) No advance pay is admissible.

(4) If a transfer originally made for a period more than 180 days is reduced to 180 or less later, the T.A. claim originally allowed should not be changed to the disadvantage of the official.

(5) If a temporary transfer originally made for a period of 180 days or less is later extended beyond 180 days, the T.A. already drawn shall be adjusted in the transfer T.A. claim, but D.A is admissible upto date of issue of the revised orders.

[vide S.R. 114,GIO(2)]

8. “ T.A. on Transfer”

Transfer means the movement of an employee from one headquarters station in which he is employed to another such station, either to take up the duties of a new station, or in consequence of a change of his headquarters.

[vide S.R. 2(18)]

Admissibility :- Admissible only if the transfer is in the public interest and not at one's own request.

Transfer T.A. entitlement:-

Transfer T.A. comprises of the following elements:-

- (i) A Composite Transfer Grant , at par Para 6.(B) with effect from 1.3.99 vide Govt. of Manipur F.D. O.M. No. 7/5/99-PIC; dated 1.4.99.
- (ii) Composite Transfer Grant is not admissible, if there is no change of Residence is involved.
- (iii) Quantum of Composite Transfer Grant:-

In supersession of earlier orders/instructions in this regard the Lump sum Transfer Grant, and Packing Allowance, presently admissible will be replaced by a “Composite Transfer Grant” with effect from 1.3.99 vide clause (B) below Para “7” of Annexure to Govt. of Manipur F.D.(PIC).O.M., No. 7/5/99-PIC dated 1.4.99.

(A) In case of transfers involving a change of station from:-

- (i) a Valley District to a Hill District, and vice – versa;
- (ii) one Hill District to another Hill District and also
- (iii) a Valley District to Jiribam, vice – versa

A “Composite Transfer Grant” equal to one month's Basic pay plus Dearness Pay (D.P) [Not admissible if there is no change of residence is involved] even though where the distance between the two station is more than 30 Km.

(B) In cases of transfer to stations which are at a distance of more than 30 km. from the old station which a change of residence is actually involved, the “Composite Transfer Grant” will be :-

1/3 (one third) of the basic pay(**Basic Pay + D.P.**)

(C) Further, the Transfer Incidentals (D.A) for the Government Servant and the members of his family as well as the road mileage for journeys between the residence and the railway station /bus station/airport at the old and new stations.

shall no longer be admissible. These will, instead, be subsumed in the Composite Transfer Grant.

[vide Para 7 (B) below O.M. No. 7/5/99-PIC : dated 1.4.99.]

Therefore, Transfer T.A. comprises of :-

- (a) Composite Transfer Grant;
- (b) Actual fares for the Government servant(himself) and members of his family for the journey by Rail/Bus/Steamer/Air as the case may be ;
- (c) Road mileage for journey by road between places not connected by Rail;
- (d) Cost of transportation of Personal Effects from Residence to Residence;
and
- (e) Cost of transportation of Conveyance possessed by the Government servant.

Notes :- (1) While the grade of the Government Servant is determined with reference to the facts on the date of his transfer, the number of fares admissible is to be determined with reference to the facts on the date of journey.

- (2) No T.A. is admissible for any member added to the family after the date of transfer.

[vide S.R. 116(b) (iii)]

- (3) However a member of a Government Servant's family who follows him within 6 months from the date of his transfer or proceeds him not more than 1 month may be treated as accompanying him.

[vide S.R. 116(b) (iii)]

- (4) (a) In addition to the above as referred to (b), the Government servant is entitled for an additional fare by the entitled class for self for both onward and return journey; if he has to leave his family behind due to non – availability of Government accommodation at the new place of posting.

- (b) Officials who could not take family members/Personal Effects along with him on second trip due to genuine reasons are also entitled to an additional to and fro fare by the entitled class.

Vide S.R. 116. GIO(1) and O.M. dated 6.2.2006.

- (5) A Government Servant whose family does not accompany him to the new station while journey on transfer, has an option to claim for him, either for the first journey undertaken to join the new post or for the journey subsequently undertaken along with family members.

[vide S.R. 116, read with G.I.O.(1) thereunder]

(D). By Road between places not connected by Rail:-

- (i) For journey by public bus, actual bus fare for self and each member of family is admissible.
- (ii) If the journey is performed otherwise than by public bus, mileage allowance at the appropriate rate will be admissible as follows:-
 - (a) One mileage for self/ Self and one additional member;
 - (b) Two mileage if two members of family accompany;
 - (c) Three mileage if more than two members of family accompany.

| | | |
|------|----------------|----------------|
| N.B. | Self | - One |
| | One additional | - Nil |
| | Two additional | - one |
| | More than two | - Two |
| | By bus | - All members. |

[VIDE S.R. 116 GIO (1)] read with clause IV

(E) By Road between places connected by Rail:-

Road mileage limited to Rail mileage by the entitled class.

- (F) Time Limit:- The members of family should perform the journey not earlier, than 1 (one) month [as referred to (3) below clause C] prior to the relief at the old station or within 6 (six) months of his taking over charge at the new station.

However, this time-limit can be extended in deserving cases by Head of Department.

[vide S.R. 116 (b) (iii)]

(G) “Transportation of Personal Effects on Transfer” w.e.f. 1.3.99.

Vide Para 7 (B) (C) & (D) of Govt. of Manipur, F.D.(PIC) OM. No. 7/5/99-PIC Dated 1.4.99.

| Basic Pay + NPA + Stagnation Increment | Composite Transfer Grant | | Personal Effects | | |
|---|--|--|---|--|------------------------------|
| | Valley to Hill Vice-Versa Hill Dist. to HD. VD to Jiribam (Change of Residence). | Distance is more than 30 Km. (Change of Residence) | By Train / Steamer | Rate per Km for Transport by Road. | |
| | | | Maximum | Delhi/ Calcutta/Guwahati & Other areas outside the State Rs. per Km. | Inside the state Rs. per Km. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Rs.15,100 and above | Equal to one month's basic Pay+S.I.+NPA+DP | 1/3 of basic Pay +S.I.+NPA+DP. | Full four wheeler wagon or 6000 Kg. by goods train or one Double Container | Rs. 30 | Rs. 18 |
| Rs. 8000 and above but less than Rs. 15,100 | -do- | -do- | Full four wheeler wagon or 6000 kg. by goods train or one single container | Rs. P. 30.00 | Rs. P 18.00 |
| Rs. 6500 and above but less than 8000 | -do- | -do- | 3000 Kg. by goods train | 15.00 | 9.00 |
| Rs. 4000 and above but less than Rs. 6500 | -do- | -do- | 1500 Kg. by goods train | 7.60 | 4.60 |
| Below Rs. 4000 | -do- | -do- | 1000 Kg. by goods train such of those employees as are in receipt of a revised pay of Rs. 3350 p.m. and above may also be permitted to transport 1500 Kg. of personal Effects by goods train. | 6.00 | 4.00 |

Notes:- 1. The allowance at higher rates mentioned in column (5) will be admissible, as at present, only for carriage of personal effects from one place to another within the limits mentioned above.

2. Such of those employees as are in receipt of a revised pay of Rs. 3350 p.m. and above will, however, be entitled to the rates of

allowance prescribed for employees in the next higher pay ranges of Rs. 4000 and above but less than Rs. 6500.

The higher rates mentioned in Col (5) will be admissible in their cases as well only for carriage of Personal effects from one place to another within the Limits of the above Cities.

* In cases of carriage of Personal effects by road between places connected by rail, a Government servant can draw the actual expenditure on transportation of personal effects by road or the amount admissible on transportation of the maximum admissible quantity by goods rail and an additional amount of not more than 25% of thereof, whichever, is less.

= Personal effects should be transported by goods train between places connected by rail. If transported by road, the actual expenditure or 1¹/₄ times of the amount admissible for transport by goods train for the maximum admissible quantity, whichever is less, will be admissible.

[Vide S.R. 116 (a) (I)(III) read with Notes 1 to 5 and GIOs thereunder.]

N.B:- (a) The Lower rate of road mileage is admissible for transport of Personal effects between stations not connected by rail.

(b) The higher rate of road mileage is admissible for transport of Personal effects between one place and another within the Limits as mentioned in Col. (5).

[vide S.R. 116, GIO (I) thereunder]

H. TRANSPORTATION OF CONVEYANCE

The possession of the conveyance (either at the old or at the new station) need not be in public interest. [vide S.R. 116 Item V, G.I.O (1)]

Vide Para 7 of clause (E) or Govt. of Manipur F.D.(PIC),OM. No. 7/5/99 – PIC, dated 1.4.1999 w.e.f. 1.3.1999.

| Pay Range Basic Pay + NPA+SI | Authorised Scale |
|---------------------------------|--|
| 1 | 2 |
| Rs. 6500 and above | One motor car, one motor cycle/ Scooter or one horse. |
| Less than Rs. 6500. | One motor cycle/Scooter/ moped, or one bicycle. |

(A) Transport by rail:-

- (a) By Passenger train:- Actual freight charged by the Railway.
- (b) By Goods train:- Cost of packing, cost of transporting the packed car, motor cycle to and from the goods-shed, Cost of crating the car loading and unloading charges, cost of ropes ,etc. , are all reimbursable, claim to be limited to the amount under (a) above (by passenger train).

[Vide S.R. 116 (a)(1) (iv), Note 3 thereunder]

- (c) One second class fare by the shortest route between the stations from and to which the car is actually transported by rail can be drawn for a chauffeur or cleaner.

[vide S.R. 116 (a) I(iv),. Note 1. thereunder]

(B) Transport by Road:-

- (a) Car/Scooter or Motor Cycle/ moped (bicycle with an engine).

| Mode of transportation | Between places connected by Rail | Between places not connected by Rail |
|--|--|---|
| (1). When the conveyance is sent loaded on a Truck | Actual expenses/ amount at the prescribed rate*/cost of transportation by passenger train, whichever is the least. | Actual expenses limited to the amount at the prescribed rate *. |
| (II) When the conveyance is sent under its own propulsion. | Amount at the prescribed rate * limited to cost of transportation by passenger train. | Amount at the prescribed rate. *. |

* Prescribed Rate:- The rate prescribed for journey by Taxi/ autorickshaw, as the case may be , by the Director of Transport at the starting point.

- Notes:-
- (i) When the conveyance is sent under its own propulsion, the Government servant/ members of family travelling in the car will not be entitled to separate fare by Air/Rail/Road mileage.
- (ii) Separate air/rail/ road mileage will be admissible for the Government servant and /or members of family if they travel otherwise than by the conveyance being transported under its own propulsion.

(b) Bicycle:-

- (i) Between the places connected by Rail, actual cost of transportation limited to the freight charges by passenger train.
- (ii) In case of transportation between places not connected by Rail, mileage at the rate of 60 paise per Km.
[vide S.R. 116, GIO (1) (v)]

9. T.A. entitlements of Retiring employees :-

- (a) Entitlements : When the retired employee settles down in a station other than the last station of duty :- Same as on transfer including Lumpsum Composite transfer grant. Travel by Air is also admissible.
- (b) The retired employee and family may travel from the last headquarters to the declared Home town, or to any other selected place of residence where he wishes to settle.
[vide S.R. 147 read with GIO (1) thereunder]

A. Transportation of Conveyance :

In partial modification of S.R. 147, the expenditure on transportation of conveyance by Government servants on their retirement shall be reimbursed without insisting on the requirement that the possession of the conveyance by them while in service at their last place of duty should have been in public interest.

[vide Para 8 (A) of Govt. of Manipur F.D. OM Dt. 7/5/99 – PIC Dt. 1/4/99]

B. Lumpsum Transfer grant and Packing Allowance :

The Lumpsum Transfer grant and Packing Allowance may also be replaced by the “Composite Transfer Grant”

(a) One month's Basic Pay + D.P (last drawn) :

In the case of those employees who on retirement settle down at places other than the last station (s) of their duty located at a distance of or more than 30 km.

(b) One-third of the Basis Pay + D.P (Last drawn):

As in the case of serving employees, Government servant who, on retirement, settle at the last station of duty itself or within a distance of less than 30 km subject to the condition that a change of residence is actually involved

[vide Para 8 (B) ibid]

10. **T.A not admissible on resignation, dismissal etc. :-**

(a) The concession is admissible only to person who retire on retiring pension or on Superannuation, invalid or compensation pension.

(b) It is not admissible to employees who quit service by resignation or who may be dismissed or removed from service. The Concession is also not admissible to persons who are Compulsory retired as a measure of punishment

[vide SR. 147 read with GIO (1) thereunder]

11. **T.A. admissible to Temporary Employees:-**

(A) The concession will be admissible also to Temporary employees who have put in a total service of not less than ten years :-
“and”

(a) who retire on attaining the age Superannuation; “or”

(b) who are invalided; “or”

(c) who are retrenched from service without being offered alternative employment .

[vide SR. 147 read with G.IO (1) thereunder]

(B) **“Time Limit”** :- The concession should be availed by the employee during Leave preparatory to retirement or within one year of the date of his retirement.

(C) **“Advances”** :- Advances may be sanctioned only when the journey is performed during Leave preparatory to retirement. Advance will be limited to the amount to which the employee may be entitled under the rules and will be adjusted in full on submission of the T.A. Bill.

However, no, advance is admissible when the journey is performed after retirement. [vide SR. 147 read with GIO(5) thereunder]

12. **T.A. to the family of a deceased Government Servant**

1. **Entitlement** :- Same as for retirement.

2. The family of an employee who dies in Service may travel from the last headquarters of the employee to the Hometown, or to any other selected place of residence where the family wishes to settle down.

3. If at the time of the death of the employee any member of his family happens to be at a station other than his headquarters, such member may travel from that station to the Home Town or selected place of residence. But the claim will be restricted to what is admissible from the last headquarters to the Home town or selected place of residence as the case may be.

4. If any member of the Employee's family proceeds from the last headquarter to a place other than the selected place of residence, the claim will be restricted to what is admissible from the last headquarters to the selected place of residence.
5. The journey should be completed within one year after the date of death.
6. The concession is not admissible to families of :
 - (a) Employees who die while on leave preparatory to retirement
 - (b) Retired employees who are re-employed ; and
 - (c) Temporary employees who have not rendered three years of continuous service [vide SR 148, read with G. IO (I) thereunder]

7. Advance T.A. :-

(a) Amount :- Limited to $\frac{3}{4}$ (three – fourths) of the probable amount of travelling expenses admissible under the rules.

(b) Condition :-

- (1) Only one member of the family can receive on behalf of all.
- (2) Only one advance is admissible.
- (3) Surety of a permanent employee of comparable or higher status is necessary.
- (4) An undertaking from the person receiving the advance to abide by the conditions for recovery is also necessary .

(c) Recovery :-

- (1) Account should be rendered within one month of the completion of the journey if the family travels in one batch.
- (2) If the family travels in more than one batch, account to be rendered within one month of completion of the journey by the last batch.
- (3) In any case, the journeys should be completed within one year and account rendered within one month thereof. Otherwise, the amount should be refunded [Vide SR. 148, read with G.IO (3) thereunder

13. Advance of T.A. on Tour :-

Amount :-

- (1) An amount sufficient to cover the official's personal travelling expenses for a month, viz Daily Allowance, Road/ Rail/ Air fares, for journeys both ways.
- (2) In the case of prolonged tour in the interior, to places difficult of access, an amount sufficient to cover daily allowance, road/rail/air fares and contingent charges such as for the hire of conveyance, conveyance of records, tents etc. for six weeks –

[vide Rules 48 & 49 of GF Rs]

Eligibility :- All cases where T.A. is admissible as for a journey a tour.

Conditions :- The advance should be adjusted within 15 (fifteen) days of completion of the tour/rejoining duty if gone on leave immediately on completion of tour.

A second advance cannot be sanctioned until an account has been given of the first except when a second journey is required to be undertaken soon after the completion of the first leaving no time for the employee to prefer his T.A, Bill in respect of the first advance [Rule 50 of G.F. Rs.]

Recovery :- By adjustment from T.A. Bill submitted after completion of the journey [Rule 50 of G.F. Rs.]

14. “Advance of pay and T.A. on Transfer”

Amount :-

1. One months' pay in cases of normal transfer. Advance of pay can be taken at the new station, if so desired. [vide Rule 40 of GF. Rs.]
2. Two months' pay if the transfer is due to shift of headquarters as a result of Government policy [vide GF Rs, 40]
3. In addition to 1 or 2 above, advance of T.A. as admissible under the rules , for self and family. This can be drawn either in one installment or separately for self and family in two instalments.
[vide GF Rs. 40 and GID (3) thereunder]

Eligibility :-

1. Employees under orders of transfers, including those on leave.
2. Employees proceeding on Foreign service in India or on reversion from such service – [vide Rules 39 & 43 read with GIO(3) thereunder of GF Rs.]
3. Not admissible when the transfer is within the same station

Recovery :-

1. Advance of pay of 1 (one) month – In not more than 3(three) instalments.
2. Advance of pay of 2(two) months – In 24 instalments
3. Monthly rate of recovery should be in whole rupees, the balance being recovered in the last instalment.
4. Should commence from the month in which the official draw a full month's pay and /or leave salary after joining new appointment.
5. Advance of T.A. should be recovered in full from the T.A. Bill – [Vide Rules 42 and 43 of G.F. Rs,]

NB : The entire absence from Headquarters will be reckoned in the following manner :-

- (i) Journeys by Rail : With reference to the scheduled departure/arrival time of the train from/ at the railway station. However, where the train is late by more than 15 minutes, actual arrival time will be taken into account
- (ii) Journeys By Bus : With reference to the actual departure/arrival time from/at the bus stand.
Vide G.I.O below S.R. 7/(1)
- (iii) Journeys by Air : With reference to scheduled reporting/arrival time from/at the Airport. However, where the plane is late by more than 15 minutes, actual arrival time will be taken into account.

[Vide G.I.O (I) below SR 71]

“Practical Chapter”

Travelling Allowance

Question No. 1.

A State Government Servant whose Headquarters at 'A' performed the following tour journey. Calculate T.A. admissible to him.

- (a) Pay – Rs. 12,000
- (b) Left 'A' on 1.8.2008 at 1 p.m. and reached 'B' on the same day at 7 p.m. – Distance – 82 km.
- (c) Left 'B' on 5.8.2008 at 7. a.m. and reached 'C' on the same day at 10 a.m. Distance – 45 km.
- (d) Left 'C' on 12.8.2008 at 6 p.m. reached 'D' on 13.8.2008 at 8 a.m. Distance – 88 km.
- (e) Left 'D' on 15.8.2008 at 7 a.m. and reached Headquarters 'A' on the same day at 11 a.m. Distance – 5 km.

Rates of D.A. –

Stations B & C – Rs. 330 for day.

Station 'D' in the Valley area at ordinary rate Rs. 120 per day.

The journey from A to B on 1.8.2008 was performed by Full Taxi and the other journeys were performed by Government Vehicle.

Answer 1:

- (1) Pay – Rs. 12,000
- (2) Mileage by Taxi Rs. 8 per km

A. T.A & D.A admissible to the Government Servant therefore is :

- 1. Taxi fare (Mileage) from 'A' to 'B' on
1.8.2008 = 82 km x Rs. 8..... Rs. 656
- 2. Mileage from B to C, C to D and D
to Headquarters 'A' by Government
Vehicle no, mileage vide G.I. Dn. (I) nil
below S.R. 182

Rs. 656

B. Daily Allowance for the entire absence from Headquarters :-

From 1.8.2008 (13.00 hrs) to 13.8.2008 (08.00hrs) :

| | | | |
|-------|--|----------|-------------------|
| (i) | On 1.8.2008 from 13 hrs to 0 hr. = 11 hrs. | = | 0.7 D.A |
| (ii) | From 2.8.2008 to 12.8.2008 full | = | 11.00 D.As. |
| (iii) | On 13.8.2008 from 0 hrs. to 08.00 = 8 hrs | = | 0.7 D.A. |
| | Total | = | 12.4 D.As. |

Then, D.A for halt at 'B' & 'C' =

From 1.8.2008 (19.00 hrs.) to 12.8.2008 (18.00 hrs.)

| | | | |
|-------|---|----------|-----------------|
| (i) | On 1.8.2008 from 19.00hrs to 0 hr. = 5 hrs | = | Nil |
| (ii) | From 2.8.2008 to 11.8.2008 full | = | 10 D.As. |
| (iii) | On 12.8.2008 from 0 hr. to 18 hrs. = 18 hrs | = | 1 D.As. |
| | Total | = | 11 D.As. |

At the rate of Rs. 330 per D.A for 11 D.As. - Rs. 3630

Therefore,

DA for other portion = (12.4-11) = 1.4 D.As

At the rate of Rs. 120 per DA - Rs. 168

Total = Rs. 4454

Then, the T.A. & D.A. admissible is Rs. 4454 (Rupees four thousand four hundred and fifty four only).

Note : No. D.A. is allowed for any day on which an officer does not reach a point outside a radius of 8 km from the duty point at his headquarters or return to it from a similar point. And as such on 13.8.2008 at 8 a.m. the officer has reached 'D' a point within 8 km from Headquarters "A" should be deemed to have reached Headquarters. Hence, no D.A. is admissible for the period of absence at station 'D' vide S.R. 71.

Question No. 2.

An officer of the Government of Manipur drawing pay Rs. 7900 left his residence at 12.30 hrs. on 10.12.2008 by Govt. Vehicle for Bir Tikendrajit Airport to board the flight for Delhi. He reached Manipur Bhavan, New Delhi the same day at 19.30 hrs. from International Indira Gandhi Airport by Govt. Vehicle and halted. He left Manipur Bhavan, New Delhi on 14.12.2008 at 08.30 hrs. by Govt. Vehicle for Indira Gandhi Airport and landed at Bir Tikendrajit Airport at 14.30 hrs. He reached his residence the same day at 15.00 hrs. by Govt. Vehicle. He paid Air fare of Rs, 20,830 for both ways and Rs. 400 as rent for Manipur Bhavan for his stay from 10th to 13th December, 2008 Calcutta his T.A. & D.A. accordingly. Also state whether he is entitled to travel from Imphal to Delhi by Air.

Answer 2:

| | | | |
|----|---------------------------|---|------------------|
| 1. | Pay | - | Rs. 7900 |
| 2. | D.A. – Delhi Rate | - | Rs. 200 per Diem |
| 3. | D.A. Ordinary Valley rate | - | Rs. 105 per Diem |
| 4. | D.A. Hotel rate for Delhi | - | Rs. 380 per Diem |

The Officer is not entitled to travel by Air from Imphal to Delhi. However, it is presumed that necessary Special Sanction under the “Two weeks Rule” has been obtained, in this case.

T.A. Admissible

| | | | |
|----|--|---|------------|
| 1. | Air fare for both ends | - | Rs. 20,830 |
| 2. | Other journeys were performed by Govt. Vehicle, hence no mileage is admissible vide S.R. 182 | - | x |

Total = Rs. 20,830

Daily allowance for the entire absence from Headquarters:-

From 10.12.2008 (12.30 hrs.) to 14.12.2008 (15.00hrs.):-

| | | | |
|-------|--|---------|-----------|
| (i) | On 10.12.2008 from 12. 30 hrs. to 0 hr. = 11.30hrs. | = | 0.7 D.A.S |
| (ii) | From 11.12.2008 to 13.12.2008 – Full | = | 3.0 D.A.S |
| (iii) | On 14.12.2008 from 0 hr. To 15.00 hrs. = 15.00 hrs. | = | 1.0 D.A. |
| | | <hr/> | |
| | | Total = | 4.7 D.As. |

Therefore, D.A. for Delhi Rate:-

From 10.12.2008 (19.30 hrs.) to 14.12.2008 (08.30 hrs.):-

| | | | |
|-------|---|---------|-----------|
| (i) | On 10.12.2008 from 19.30 hrs. to 0 hr. – 4.30 hrs. | = | Nil |
| (ii) | From 11.12.2008 to 13.12.2008 – Full | = | 3.0 D.As. |
| (iii) | On 14.12.2008 from 0 hr. to 08.30 hrs. = 8.30 hrs. | = | 0.7 D.A. |
| | | <hr/> | |
| | | Total = | 3.7 D.As. |

(A) Hence, D.A. for Delhi, Ordinary Rate

| | | |
|----------------------|---|---------|
| = 3.7 DAs x Rs. 200 | = | Rs. 740 |
| Minus 25% of Rs. 740 | = | Rs. 185 |

Total = Rs. 555

Add, lodging charges paid

| | | |
|-----------|---|---------|
| = Rs. 400 | = | Rs. 400 |
|-----------|---|---------|

Total = Rs. 955

Or

(B) D.A. for Delhi for Hotel Rate

$$= \text{RS. } 3.7 \text{ DAs} \times \text{RS. } 380 = \text{Rs. } 1406$$

Whichever is less vide G.I.O (6) (b) below S.R. 51. – Rs. 955

Therefore,

D.A. for journey period at Ordinary rate

$$= [4.7 - 3.7 = 1 \text{ DA}] @ \text{Rs. } 105 \text{ per D.A.} \quad \underline{\hspace{1cm}} \quad \text{Rs. } 105$$

Total = Rs. 21,890

(Rupees twenty one thousand eight hundred and ninety only)

Question No. 3.

An Officer whose basic pay is Rs. 8000 p.m. and Headquarters at Imphal undertook the following journey on Official duty. Calculate T.A. admissible to him.

- (i) Left Imphal on 1.2.2009 at 8 a.m. by Air and reached Calcutta on the same day at 1 p.m.
- (ii) Left Calcutta on 1.2.2009 by Kalka Mail at 8 p.m. and reached Delhi on 2.2.2009 at 8 a.m.
- (iii) Left Delhi on 5.2.2009 at 7.30 a.m. and reached Calcutta on 6.2.2009 at 11 a.m.
- (iv) Left Calcutta on the same day at 6.45 p.m. and reached Imphal on the same day at 8 p. m.
- (v) On 4.2. he took Casual Leave.

Air fare from Imphal to Calcutta – Rs. 2325 per journey, 1st Class Rail fare from Calcutta - R. 1785 per journey to Delhi. All road journeys were performed by Department Vehicle.

Answer 3 :

- | | | | |
|----|------------------------------------|---|--|
| 1. | Pay | - | Rs. 8000 |
| 2. | Entitlement | - | 11-AC 2 Tier Sleeper 1 st Class. |
| 3. | D.A. – Delhi, Calcutta Rate | - | Rs. 230 per Diem |
| 4. | D.A. Ordinary Rate Valley, Manipur | - | Rs. 120 per Diem. |

The Officer drawing pay in the scale of Rs. 5000-8000 under ROP-99 and above shall be entitled to travel upto Calcutta by Air, while on duty without Special Sanction vide clause (c) below column (2), O.M. No. 7/5/99-PIC Dated 1.4.99 effective from 1.3.99 onwards.

(A) T.A. admissible

- | | | | |
|----|---|---|----------|
| 1. | No mileage is admissible for road journeys By Govt. Vehicle vide S.R. 182 | - | x |
| 2. | Air Fare from Imphal to Calcutta for both Ends @ Rs. 2325 per journey = Rs. 2325 x 2 | - | Rs. 4650 |
| 3. | 1 st Class Rail fare from Calcutta to Delhi For both ends @ Rs. 1785 per journey =Rs. 1785 x 2 | - | Rs. 3570 |

(B) Daily Allowance for the entire absence from Head Quarters:

From 1.2.2009 (08.00hrs.) to 6.2.2009 (20.00 hrs.):-

- | | | | |
|------|--|---|---------|
| (i) | On 1.2.2009 from 08.00 hrs. to 0 hrs. = 16 hrs. | = | 1 D.A. |
| (ii) | From 2.2.2009 to 5.2.2009 - Full | = | 4 D.As. |
| (ii) | On 6.2.2009 from 0 hr. to 20.00 hrs. = 20 hrs | = | 1 D.A. |

Total = 6 D.As.

Less 1 (one) day's Casual

Leave on 4.2.2009 (-) 1 D.A

Net balance = 5 D.As.

D.A. for halt at Delhi rate:

From 2.2.2009 (08.00 hrs.) to 5.2.2009 (o7.30 hrs.) :

- (i) On 2.2.2009 from 08.00 hrs.
to 0 hr. = 16 hrs. = 1 D.A.
- (ii) From 3.2.2009 from 4.2.2009 – Full = 2 D.A.S
- (iii) On 5.2.2009 from 0 hr. to
07.30 hrs. = 7.30 hrs. = 0.7 D.A.

Total = 3.7 D.As

Less , Casual Leave on 4.2.2009 (-)1 D.A.

Net balance = 2.7 D.As.

D.A. for Calcutta rate:

- (i) On 1.2.2009 from 13.00 hrs.
to 20.00 hrs. = 7 hrs. = 0.7 D.A.
- (ii) On 6.2.2009 from 11.00 hrs
to 18.45 hrs. = 7.45 hrs. = 0.7 D.A.

Total = 1.4 D.As.

Therefore, Delhi & Calcutta

= 2.7+ 1.4 DA = 4.1 DAs.

At the rate of Rs. 230 per D.A.

=4.1 x 230 - Rs. 943

Therefore, D.A. at Ordinary Rate

[(5 – 4.1) = 0.9] DA

At the rate of Rs. 120 per D.A. = 0.9 x Rs. 120 - Rs.108

Grand Total = Rs. 9271

(Rupees Nine thousand two hundred and seventy one only)

Note: No D.A is admissible for days Casual leave, if any, taken during tour. Vide G.I.O.s (1) & (3) below S.R. 72

Question No. 4

A Government Servant drawing a pay of Rs. 12,840 performed the following journeys on Tour on official duty. Calculate T.A. admissible to him.

- (i) Left Imphal on 1.1.2009 at 6 a.m. and reached Ukhrul on the same day at 1 p.m. distance – 86 Km.
- (ii) Left Ukhrul on 6.1.2009 at 8 a.m. and reached Kakching on the same day at 4 p.m. Distance – 150 Km.
- (iii) Left kakching on 8.1.2009 at 6 a.m. and reached Imphal on the same day at 9 a.m.
- (iv) The journey from Imphal to Ukhrul was performed by Departmental Vehicle and that from Ukhrul to Kakching on 6.1.2009 was performed by Public bus.
Bus fare per journey per head – Rs. 50 only.

Answer 4 :

| | | | | |
|----|---|---|-----|--------------|
| 1. | Pay | - | Rs. | 12,840 |
| 2. | Mileage by Taxi | - | Rs. | 8 per Km. |
| 3. | D.A.Rate (i) Ukhrul Hill area | - | Rs. | 130 per Diem |
| | (ii) Ordinary | - | Rs. | 120 per Diem |
| | Distance from Imphal to Ukhrul | - | | 86 Km. |
| | Distance from Ukhrul to Kakching | - | | 150 Km. |
| | Therefore, the distance between Imphal and Kakching = 150 Km – 86 Km | - | | 64 Km. |

Presumed that the return journey on 8.1.2009 from Kakching to Imphal was performed by Taxi.

(A) T.A. admissible

1. Mileage from Imphal to Ukhrul on 1.1.2009
Performed by Departmental Vehicle, No mileage is
allowed vide S.R. 182 - x
2. Mileage from Ukhrul to Kakching on 6.1.2009
by bus - Rs. 50
3. Mileage from Kakching to Imphal on 8.1.2009
by Taxi[150 – 86 = 64 Km x Rs. 8 per Km] - Rs. 512

(B) Daily allowances for the entire absence from Headquarters:

From 1.1.2009 (06.00hrs.) to 8.1.2009 (09, 00) hrs.) :

- (i) On 1.1.2009 from 06.00 hrs.
to 0 hr. = 18 hrs. = 1 D.A.
 - (ii) From 2.1.2009 to 7.1.2009 – Full = 6 D.A.S
 - (iii) On 8.1.2009 from 0 hr. to
09. 00 hrs. = 9 hrs. = 0.7 D.A.
- Total = 7.7 D.As.

D.A for Ukhrul Rate:

From 1.1.2009 to (13.00 hrs.) to 6.1.2009 (08.00 hrs.):

- (i) On 1.1.2009 from 13.00 hrs.
to 0 hrs. = 11hrs. = 0.7 D.A.
- (ii) From 2.1.2009 to 5.1.2009 Full = 4 D.As.
- (iii) On 6.1.2009 from 0 hr. to
08.00 hrs. = 8 hrs, = 0.7 D.A.

Total = 5.4. D.As.
= Rs. 130 x 5.4 D.As. - Rs. 702

Therefore,

D.A.for journey period and Kakching at the
Ordinary rate = (7.7 – 5.4) 2.3 DAs x Rs. 120 - Rs. 276

Grand total = Rs. 1540

(Rupees one thousand five hundred and forty only)

Question No. 5.

What travelling allowance is admissible for the following journey on tour performed by an officer whose pay is Rs. 8000 ? The journey was performed in January, 2009.

11.1.2009 – Left A (Headquarters) at 10 a.m. reached ‘B’ at 12 noon- 25 Km by road, by Staff car.

11th to 18th - Halt at ‘B’ which the officer took Casual Leave for 2 days on 14th and 15th , stayed in a Hotel paying lodging charge of Rs. 300 per day.

Left ‘B’ at 5 p.m. on 18.1.2009 by Staff Car. 19th to 21st – Halt at ‘C’

22.1.2009 – Left “C” at 1.p.m.

23.1.2009 Reached “D” at 5 p.m. [Journey by rail – Fare 1st class Rs. 450 – Second Class - Rs. 210]

23.1.2009 to 27.1.2009 – Halt at D.

28.1.2009 Left ‘D’ at 10 a.m. reached ‘A’ at 1 p.m. 50 Km. by full Taxi.

Station B was outside Manipur and C&D are valley area inside the State.

Answer 5 :

| | | | |
|----|----------------------|---|-----------------------|
| 1. | Pay | - | Rs. 8000 |
| 2. | Rail entitlement | - | 1 st Class |
| 3. | Mileage by Taxi | - | Rs. 8 per Km. |
| 4. | D.A. Rates: | | |
| | (i) Ordinary Rate | - | Rs. 120 per Diem |
| | (ii) Outside Manipur | - | Rs. 150 per Diem |
| | (iii) Hotel rate | - | Rs. 330 per Diem |

(A) T.A. admissible

1. Mileage from ‘A’ Headquarters to station ‘B’ on 11.1.2009, 25 Km by road by Staff Car, no mileage is admissible since, the journey was performed by staff car.

Vide S.R. 182 - x

2. Mileage from station ‘B’ to ‘C’ on 18.1.2009 by staff car, no mileage. Vide S.R. 182

- x

- | | | | |
|----|---|---|---------|
| 3. | 1 st Class Rail fare from C to D | - | Rs. 450 |
| 4. | Mileage from 'D' to 'A' Headquarters – 50 Km by Taxi = 50 Km x Rs. 8 | - | Rs. 400 |

(B) Daily Allowance for the entire absence from Headquarters:

From 11.1.2009 (10.00 hrs.) to 28.1.2009 (13.00 hrs.):

- | | | | |
|-------|--|---|----------|
| (i) | On 11.1.2009 from 10.00 hrs. To 0 hr. – 14 hrs. | = | 1 D.A. |
| (ii) | From 12.1.2009 to 27.1.2009 – Full | = | 16 D.As. |
| (iii) | On 28.1.2009 from 0 hr. to 13.00 hrs. 13 hrs. | = | 1 D.A. |

Total = 18 D.As.

Minus, 2 days Casual Leave on
14th and 15th

= (-) 2 D.As.

Net = 16 D.As.

D.A. for half at 'B'

From 11.1.2009 (12.00 hrs.) to 18.1.2009 (17.00 hrs.)

- | | | | |
|------|--|---|----------|
| (i) | On 11.1.2009 from 12.00 hrs. to 0 hr. = 12 hrs. | = | 0.7 D.A. |
| (ii) | From 12.1.2009 to 17.1.2009 – Full | = | 6 D.As. |
| (ii) | On 18.1.2009 from 0 hr. to 17.00 hrs. = 17 hrs. | = | 1 D.A. |

Total = 7.7 D.As.

Less 2 days Casual Leave

(-) 2 D.As.

Net = 5.7 D.As.

| | | | |
|-----|----------------------------------|---|-------------|
| (1) | Hence, D.A. local rate | | |
| | = 5.7 x R. 150 | = | Rs. 855.00 |
| | Less 10% of Rs. 855 | = | Rs. 85.50 |
| | | | Rs. 769.50 |
| | Add, lodging charges 6 x Rs. 300 | = | Rs.1800.00 |
| | | | Rs. 2569.50 |

OR

| | | |
|---------|---|----------|
| (2) | D.A. Hotel Rate = 5.7 x Rs. 330 = Rs. 1881 | |
| | Which is less | |
| No. (2) | is less and admissible. Vide S.R. 51(6) - | Rs. 1881 |
| | Therefore, D.A. for the rest period for journey | |
| | And halt at C & D respectively | |
| | = (16-5.7) = 10.3 DAs x Rs. 120 per D.A. - | Rs. 1236 |
| | | Rs. 3967 |

(Rupees three thousand nine hundred and sixty seven only)

Note : No. D.A. is admissible for days of Casual leave, if any taken during tour. Vide G.I. Os. Below S.R. 72.

Question No. 6.

From the particulars given below prepare a T.A. bill of an officer of the Education Department in receipt of pay of Rs. 16,650 p.m. proceeding on Tour.

13.3.2009 – Departure Railway Station ‘A’ at 16.15 hrs. by First Class-Rail
Fare – Rs. 1400

14.3.2009 – Arrived Railway Station ‘B’ at 18.15 hrs. Distance 900 km
scheduled time of arrival 15.15 hrs. Reached Temporary
Residence 19.00 hrs. by Departmental Vehicle.
Halt at ‘B’ upto 26.3.2009. Availed Casual Leave from 17th to
18th and Restricted holiday on 19th Respectively.

27.3.2009 – Departs Station ‘B’ – 7.00 hrs. Distance 45 km by road.
 Travelling by Taxi sharing with another officer, charge paid for
 Taxi Rs. 200. Arrived at ‘C’ 09.00 hours. Halt upto 18.00 hrs for
 Inspection . Departs station ‘C’ to ‘B’ by full Taxi.

31.3.2009 – Departs station “B” 21.30 hrs by Departmental Vehicle. Arrived
 Railway station “B” – 21.45 hrs. Departs Railway station “B” –
 22.00 hrs by Train 1st Class.

2.4.2009 – Arrived Railway Station “A” – 06.10 hrs. Scheduled time of
 arrival 20.00 hrs on 1.4.2009.

Railway station to headquarters by Departmental Vehicle
 Reaching at 06.30 hrs.

Answer No. 6.:

| | | | |
|----|--------------------|---|---|
| 1. | Pay | - | Rs. 16,650 |
| 2. | Rail accommodation | - | 1 st Class |
| 3. | D.A. Rate | - | Rs. 130 per Diem (Ordinary locality) |
| 4. | Mileage by Taxi | - | Rs. 8 per km. |

(A) T.A. admissible :-

| | | | |
|----|--|---|----------|
| 1. | 1 st Class Train fare from A to B | - | Rs. 1400 |
| 2. | Mileage from Rly Stn. ‘B’ to Temporary Residence at ‘B’ by Departmental Vehicle, No, mileage vide S.R. 182 | - | x |
| 3. | Mileage from Stn. ‘B’ to Stn. ‘C’ 45 Km by Taxi sharing with another officer = Rs. 200 or $45 \times \text{Rs. } 8 = \frac{360}{2} = 180,$ | - | |
| | Whichever is less vide note 7 below S.R. 46 | - | Rs. 180 |
| 4. | Mileage from ‘C’ to ‘B’ by taxi, 45 Km x Rs. 8 | - | Rs. 360 |
| 5. | Mileage from Stn. B to Rly stn. ‘B’ Departmental Vehicle, no mileage | - | x |

6. 1st class Train fare from Rly. Stn. 'B' to Rly. Stn. 'A' - Rs. 1400
7. Mileage from Rly. Stn. 'A' to Headquarters by
Government Vehicle, no mileage - x

(B) Daily allowance for the entire absence from Headquarters:

From 13.3.2009 (16.15 hrs.) to 2.4.2009 (06.30 hrs.)

- (i) On 13.3.2009 from 16.15 hrs.
to 0 hr. = 7.45 hrs. = 0.7 D.A.
- (ii) from 14.3.2009 to 1.4.2009 – Full = 19 D.As.
- (iii) On 2.4.2009 from 0 hr. to
06.30 hrs. = 6.30 hrs. = 0.7 D.A.

Total = 20.4 DAs.

Less , 3 days – Casual Leave on 17th & 18th

And 19th Restricted holiday.

-vide G.I.Os. (1) and)3) below S.R. 72 = 3

Net = 17.4 DAs.

Therefore, D.A. admissible = 17.4 x Rs. 130 - Rs. 2262

Grand total = Rs. 5602

(Rupees five thousand six hundred and two only)

Notes:

1. When taxi/autorickshaw etc. charges are shared by more than one Government Servant, the actual share is to be limited to ½ of the mileage otherwise admissible , hence admissible is as under :-

- (i) Actual share = Rs. 200 or
- (ii) Mileage ½ admissible (45 km x Rs. 8)/2 = Rs. 180
Whichever is less, (II) is less and admissible

Vide Note (7) below SR 46

2. No. DA is admissible for days of casual leave, restricted holiday availed of while on tour

Vide GIOs below SR 72

3. The entire absence from Head quarters shall be reckoned with reference to the scheduled departure/arrival by the train from/at the Railway station. If the train is late by more than 15 minutes, actual departure/arrival will be taken

Vide GIOs (1) below SR 71

Question No. 7

Calculate the total amount of Daily Allowance admissible to an officer of Government of Manipur on Tour to New Delhi from the following particular

- (i) Pay of the officer - Rs 15,100
- (ii) Stayed in a Hotel in New Delhi from 6.00 hrs on 6.6.2009 to 11.00 hrs. on 12.6.2009.
- (iii) Lodging charge paid at Rs. 400 per day for 6 days.
- (iv) Availed of Casual on Private affairs on 10.6.2009.
- (v) The officer left Headquarters at Imphal at 10.00 hrs on 4.6.2009 and returned there at 15.30 hrs on 14.6.2009.
- (vi) Rate of Daily Allowance : (a) Ordinary Rate – Rs. 260 per day
(b) When staying in Hotel - Rs. 650 per day.

Answer 7 :

Daily Allowance for the entire absence from Headquarters :

From 4.6.2009 (10.00 hrs) to 14.6.2009 (15.30 hrs) :

- | | | |
|-------|--|----------|
| (i) | On 4.6.2009 from 10.00 hrs to 0 hr = 14 hrs. | = 1 DA |
| (ii) | From 5.6.2009 to 13.6.2009 – Full | = 9 DAs. |
| (iii) | On 14.6.2009 from 0 hr to 15.30 hrs = 15.30 hrs | = 1 DA |
| | | = 1 DA |

Total = 11 DAs

Less 1 (one) day's Casual leave on
10.6.2009

Vide GIOs (3) below SR 71 = (-) 1 DA

Net = 10 DAs.

| | | | |
|-----|--|---------------|--|
| (A) | DA for halt at Delhi : | | |
| | From 6.6.2009 (06.00 hrs) to 12.6.2009 (11.00 hrs) : | | |
| | (i) On 6.6.2009 from 06.00 hrs. | | |
| | to 0 hr = 18 hrs | = 1 DA | |
| | (ii) From 7.6.2009 to 11.6.2009 – Full | = 5 DAs | |
| | (iii) On 12.6.2009 from 0 hr to | | |
| | 11.00 hrs = 11 hrs | = 0.7 DA | |
| | | <hr/> | |
| | Total | = 6.7 DAs | |
| | Less, 1 (one) day's Casual leave on | | |
| | 10.6.2009 | = 1 DA | |
| | | <hr/> | |
| | Net | = 5.7 DAs | |
| (I) | <u>DA admissible therefore is</u> | | |
| | = 5.7 DAs x Rs 260 | = Rs. 1482.00 | |
| | Less, 10% of Rs. 1482 | = Rs. 148.20 | |
| | | <hr/> | |
| | Total | = Rs. 1333.80 | |
| | Add, loading charges for 6 days x Rs. 400 | = Rs. 2400.00 | |
| | | <hr/> | |
| | Total | = Rs. 3733.80 | |

“OR”

| | | |
|------|---|------------|
| (II) | DA at Hotel Rate = 5.7 DAs x Rs 650 | = Rs. 3705 |
| | Whichever is less vide GIOs (6) below SR 51 | |
| | Hence item (II) is less and admissible | = Rs. 3705 |
| (B) | <u>DA for remaining period at Ordinary Rate</u> | |
| | =(10-5.7) = 4.3 x Rs. 260 | = Rs. 1118 |
| | | <hr/> |
| | Grand Total | = Rs. 4823 |

(Rupees four thousand eight hundred and twenty three only)

Note :- The daily allowance for stay in Hotel etc, will be admissible at the respective rate for the concerned locality reduced 10% thereof and in addition the lodging charges (exclusive of breakfast/meals) incurred by the Government Servant for each calendar day will be admissible subject to the condition, that the total Daily Allowance so calculated per day shall not exceed the rate of Hotel for that locality.

Vide GIOs (6) below SR. 51

Question No. 8

What traveling allowance are admissible for the following journey on Tour of an official whose pay is Rs. 8000. Tour was performed in January 2009.

- 1^s ----- Leaves A (Headquarters) at 11.30 am. Reaches 'B' at 12 noon 11 km by road. Travelled by Bus. Fare Rs. 5
2nd to 15th - Halt at B
16th ----- Leaves 'B' at 7 a.m. Reaches 'C' at 8 a.m 35 km by road. Travelled by bus. Fare Rs. – 12
17th ----- Halt at 'C'
18th ----- Leaves 'C' at 11 p.m.
19th ----- Reaches 'D' at 5 am 29 km by road by bus, fare Rs. 10, and 112 km by Rail. First Class Rail fare Rs. 160 and second Class Rs. 50.
20th to 25th - Halt at 'D'
26th ----- Leaves at 'D' at 7 am. Reaches 'A' at 10 am. (Headquarters) 100 km by Road. Travelled by Bus. Fare Rs. 40.
All places are ordinary localities.

Answer No. 8 :

| | |
|------------|-----------------------|
| Pay | Rs. 8000 |
| Rail Class | 1 st Class |
| Rate of DA | Rs. 120 per Diem |

(A) TA admissible :

| | |
|---|---------|
| 1.1.2009 – Bus fare (actual) from A to B, 11 km | Rs. 5 |
| 16.1.2009 – Bus fare (actual) from B to C, 35 km | Rs. 12 |
| 18.1.2009 – Bus fare (actual) from C to D, 29 km | Rs. 10 |
| 112 km by Rail towards "D", 1 st Class | Rs. 160 |
| 26.1.2009 – Bus fare from D to A (Headquarters) (actual) ----- 100 km | Rs. 40 |

(B) Daily Allowance for the entire absence from Head quarters :

| | |
|--|----------|
| From 1.1.2009 (11.30 hrs) to 26.1.2009 (10.00 hrs) = 25.7 DAs = Rs. 120 x 25.7 DAs | Rs. 3084 |
| Grand Total = | Rs 3311 |

(Rupees three thousand three hundred and eleven only)

Question No. 9

Calculate the TA admissible to an officer drawing pay of Rs. 7800 pm plus Special pay of Rs. 200 p.m form the following particulars :

- (i) Left headquarters 'A' on 8.5.2009 at 8 pm for satiation 'B' by train (distance 520 km) and reached there at 6 am next day.
- (ii) Office at 'B' is at a distance of 10 km from Railway station. Travelled by Taxi.
- (iii) Left 'B' on 10.5.2009 at 2 pm by train for 'C' (distance 300 km) reaching there at 1 p.m. the same day. Road journey was performed in a Taxi.
- (iv) Left 'C' by train on 15.5.2009 at 9 am and reached 'D' (distance 180 km) at 1 pm the same day.
- (v) Left 'D' at 9 am 17.5.2009 and reached 'A' headquarters by bus (distance 5 km)
- (vi) On 13.5.2009 he availed Restricted holiday.
- (vii) B,C,D are all Ordinary localities.
- (viii) Railway fare:

| Distance | 1 st class | 2 nd class |
|----------|-----------------------|-----------------------|
| 520 km | 400 | 80 |
| 300 km | 320 | 60 |
| 180 km | 200 | 40 |
- (ix) There is no I Class in the train from A to B and no II Class in train from C to D.
- (x) Bus fare is at Rs. 1 per km.
- (xi) Taxi fare is at Rs. 8 per km.

Answer No 9:

- | | | |
|----|--------------------------|--|
| 1. | Pay | - Rs. 7800 + Rs. 200 Special pay Special pay is not taken into A/c Vide GIOs(1) below SR 17 for TA Purpose. |
| 2. | Rail class Accommodation | -1 st class |
| 3. | DA ordinary Rate | - Rs. 105 per Diem |
| 4. | Mileage – By Taxi | - Rs. 8 per km |
| | By Bus | - Rs. 1 per km as per question. |

(A) TA admissible :

- | | |
|---|----------|
| On 8.5.2009 – II class fare from A to B, 520 km, as there is no 1 st class in train | = Rs. 80 |
| On 9.5.2009 – Mileage by Taxi from Rly. Stn. B to Office at 'B' – 10 km x Rs. 8 | = Rs. 80 |
| On 10.5.2009 – Mileage by Taxi from office 'B' to Railway station at 'B' 10 km x Rs. 8 | = Rs. 80 |

| | |
|--|----------|
| On 10.5.2009 – 1 st class rail fare from B to C 300 km | = Rs 320 |
| On 15.5.2009 – 1 st class rail fare from C to D 180 km | = Rs 200 |
| On 17.5.2009 – Mileage by bus from D to A (Headquarter) 5 km x Rs 1 | = Rs. 5 |

(B) Daily Allowance for the entire absence from Headquarters :

From 8.5.2009 (20.00 hrs)
to 15.5.2009 (13.00 hrs) = 7 DAs

Less, Restricted Holiday
on 13.5.2009 = 1 DA

Net = 6 DAs x Rs.105 per DA = Rs. 630

Grand Total = Rs. 1395
(Rupees one thousand three hundred and ninety five only)

Note : On 15.5.2009 at 1 p.m. the officer reached 'D' a point within 8 km from A (Headquarters) should be deemed to have reached Headquarters. Hence, no DA is allowed for halt at 'D' however, mileage by bus is admitted.

Vide SR 71

Question No. 10

A Government Servant whose Headquarters at 'A' performed the following tour journey. Calculate TA admissible to him.

1. Pay - Rs. 8500 p.m
2. Left 'A' on 1.6.2009 at 1 p.m and reached 'B' on the same day at 7 p.m Distance 42 km.
3. Left 'B' on 5.6.2009 at 7 a.m and reached 'C' on the same day at 9 a.m. Distance 34 km
4. Left 'C' on 10.6.2009 at 5 pm and reached D on 11.6.2009 at 6 am Distance 84 km
5. Left 'D' 13.6.2009 at 7 am and reached Headquarters A on the same day at 8 amDistance 6 km

The journey from A to B was performed by Taxi and other journeys were performed by Government/Departmental Vehicle.

Station B is Hill Area in Manipur, C is outside the State and D, Valley Area, Manipur respectively.

Answer No 10

- | | | | |
|----|-----------------|-----------------------|-------------------|
| 1. | Pay | | - Rs 8500 |
| 2. | Mileage by Taxi | | - Rs. 8 per km. |
| 3. | DA Rates | (a) Hill Area B | - Rs. 130 per day |
| | | (b) Outside Manipur C | - Rs. 150 per day |
| | | (c) D, Valley Area | - Rs. 120 per day |

(A) Entitlements of TA

- | | | | |
|----|---|---------------------|-----------|
| 1. | On 1.6.2009 Mileage from A to B - 42 km | | |
| | By Taxi @ Rs. 8 per km | = Rs. 42 x km Rs. 8 | = Rs. 336 |
| 2. | Other journeys from B to C, C to D & D to A | | |
| | (Headquarters) by Deptt. Vehicle, no, mileage | | |
| | Is admissible. Vide SR 182. | x | |

(B) Daily Allowance for the entire absence from Headquarters :

From 1.6.2009 (13.00 hrs) to 11.6.2009 (06.00 hrs) :

- | | | | |
|-------|-----------------------------------|------------------------|--|
| (i) | On 1.6.2009 from 13.00 hrs | | |
| | to 0 hr = 11 hrs. | = 0.7 DA | |
| (ii) | From 2.6.2009 to 10.6.2009 – Full | = 9 DAs | |
| (iii) | On 11.6.2009 from 0 hr to | | |
| | 06.00 hrs. = 6 hrs..... | = Nil | |
| | | <u>Total = 9.7 DAs</u> | |

Then, DA for halt at station 'B' (Hill Area) :

From 1.6.2009 (19.00 hrs) to 5.6.2009 (07.00 hrs) :

- | | | | |
|-------|----------------------------------|------------------------|--|
| (i) | On 1.6.2009 from 19.00 hrs | | |
| | to 0 hr = 5 hrs | = Nil | |
| (ii) | From 2.6.2009 to 4.6.2009 – Full | = 3 DAs | |
| (iii) | On 5.6.2009 from 0 hr to | | |
| | 07.00 hrs = 7 hrs. | = 0.7 DA | |
| | | <u>Total = 3.7 DAs</u> | |

At the rate of Rs. 130 per DA

for 3.7 DAs = Rs. 130 x 3.7 DAs = Rs. 481

Further, DA. For halt at station 'C' outside Manipur :

From 5.6.2009 (09.00 hrs)

to 10.6.2009 (17.00 hrs):

- | | | | |
|------|-----------------------------------|------------------------|--|
| (i) | On 5.6.2009 from 09.00 hrs. | | |
| | to 0 hr = 15 hrs = 1 DA | | |
| | limited to 0.3 DA, as already | | |
| | availed 0.7 DA at station 'B' | | |
| | on 5.6.2009 i.e. [1-0.7] = 0.3 DA | = 0.3 DA | |
| (ii) | From 6.6.2009 to 10.6.2009 – Full | = 5.0 DAs | |
| | | <u>Total = 5.3 DAs</u> | |

At the rate of Rs. 150 per DA
for 5.3 DAs = Rs. 150 x 5.3 DAs = Rs. 795

Thereafter, the DA admissible for journey period:
= [9.7 – (3.7+5.3)] = 0.7 DA x Rs. 120 = Rs. 84

Grand Total = Rs. 1696

(Rupees one thousand six hundred and ninety six only)

Note : On 5.6.2009, the officer had already availed 0.7 DA at B station and he was getting 1 DA at C station on 5.6.2009 is limited to 0.3 DA that DA. Calculated separately for each tour or any calendar day shall not exceed one DA

Vide GIO (1) below SR 71

Question No. II

Scheduled Tariffs

Calculate the total amount of T.A. and D.A. admissible to an officer of the State Government of Manipur on Tour to Guwahati for official duty from the following particulars:-

1. Drawing a substantive pay of Rs. 8000,
2. Left Imphal, Headquarters on 7.3.2009 at 6.30 a.m. by bus, fare Rs. 450. Mileage from Imphal Headquarters to Bus stand at Impahl-4 km by Taxi.
3. Arrived at Guwahati on 8.3.2009 at 2.30 p.m.
4. Attend office at Guwahati on 8.3.2009 for Inspection work, Distance 10 km from Bus Termination Point travelled by Taxi.
5. Left Guwahati on 13.3.2009 at 10 a.m. by Air and reached Imphal Headquarters at 10.30 a.m. Air fare Rs. 1800.
6. All other journeys from Guwahati office to Airport and at Imphal were performed by Departmental Vehicle.
7. At Guwahati he stayed in a Hotel for 6 days for which he paid Rs. 200 per day being rent.

Answer No. II

- | | | |
|----|-----------------------------|--|
| 1. | Pay..... | Rs. 8000 |
| 2. | Entitlements..... | Entitled to travel by Air from Imphal to Guwahati. |
| 3. | D.A.:- | |
| | 1. Ordinary locality..... | Rs. 120 per D.A. |
| | 2. Guwahati Rate | Rs. 150 per D.A. |
| | 3. Guwahati (Hotel Rate) .. | Rs. 330 per D.A. |
| 4. | Mileage by Taxi..... | Rs. 8 per km. |

A. T.A. admissible

- (i) On 7.3.2009, Mileage from Imphal Headquarters to Bus stand, Imphal - 4km. by Taxi 4 km X Rs. 8..... 32
(ii) Bus fare from Imphal to Guwahati on 7.3.2009450
(iii) On 8.3.2009, Mileage from Bus Termination point to Guwahati office – 10 km by Taxi – 10 km X Rs. 8..... 80
(iv) Air fare from Guwahati to Imphal1800
(v) Other journeys were performed by Government vehicle, No mileageX

Rs. 2,362

B. Daily Allowance for the entire absence from Headquarters:-

- From 7.3.2009 (06.30 hrs.) to 13.3.2009 (10.30 hrs.);
On 7.3.2009 from 06.30 hrs. to 0 hr = 17.30 hrs. = 1 D.A.
From 8.3.2009 to 12.3.2009 ---- Full = 5 D.As.
On 13.8.2009 from 0 hr. to 10.30 hrs. = 10.30 hrs = 7 D.A.

Total = 6.7 D.As.

C. D.A. for halt at Guwahati :-

From 8.3.2009 (14.30 hrs) to 13.3.20089 (10.00 hrs.);

- On 8.3.2009 from 14.30 hrs, to 0 hr.= 9.30 hrs. = 7 D.A.
From 9.3.2009 to 12.3.2009 ---- Full = 4 D.As.
On 13.3.2009 from 0 hr. to 10.00 hrs. = 10 hrs. = 7 D.A.

Total = 5.4 D.AS

- (i) At the rate of Rs. 150 per D.A for 5.4 DAS = Rs. 810
[Guwahati Rate]
Less 10% of Rs. 810 ----- 81

Rs. 729

Add, actual lodging charges paid at Rs. 200 per Day for 6 days = Rs.1200

Total = Rs.1,929

Or

- (ii) At the rate of Rs. 330 per D.A. for 5.4 D.AS;
(Guwahati Hotel Rate) = Rs. 1,782
Therefore, limited to (ii) and admissible ----- = Rs. 1,782

- D. Then, A.A. at the ordinary rate of Rs. 120 per D.A.
For (6.7 – 5.4) = 1.3 D.AS ----- = Rs. 156

GrandTotal = Rs. 4,300
(Rupees four thousand three hundred only)

Question 12**Transfer T.A.**

From the particular given below, prepare Transfer T.A. bill of Shri A. an officer of State Government of Manipur, who on the reversion from deputation, was on transfer from Calcutta to Imphal during April, 2009.

1. Pay Rs. 8250 p.m.
2. The officer and his family members left Calcutta at 5.30 a.m. On 5.4.2009 and reached Dimapur at 1.30 p.m. On 7.4.2009. All members travelled by Train.
Rail Fare: - 1st Class Rs. 1400 per Ticket.
2nd Class Rs. 800 per Ticket.
3. His family consisted of wife, Daughter aged 9 years and son aged 4 years.
4. All members left Dimapur on 8.4.2009 at 6 a.m. and reached Imphal on the same day at 4.p.m. by bus. Bus fare Rs. 240 per fare.
5. Transported 4000 Kgs of Person Effects from Calcutta to Imphal by goods Train and paid Rs. 1500 as Railway freight. The Government servant also produced a money receipt for Rs. 500 as Cartage for personal effects from Residence to Railway/ Bus Station at Calcutta and Imphal.
6. Distance from Residence to Railway station at Calcutta is 15 Km. and that from Residence to Bus Stand at Imphal 5 Km. The road journey were performed by Taxi.

Answer 12

Pay Rs. 8,250
 Composite Transfer grant.....Rs. 8,250 + 4,125 = Rs. 12,375.
 Rail entitlementsII AC 2 - Tier Sleeper/1st Class.
 Personal Effects6000 Kg. by goods train
 Cartage for Personal effects: (a) Calcutta rate: - Rs. 30 per Km.
 (b) Inside the state:- Rs. 18 per Km.

A. T.A. admissible:-

1. Composite Transfer grant..... = Rs.12, 375
2. 2^{1/2}, 1st Class Train fare from Calcutta to Dimapur @ Rs. 1400 per head = Rs. 1400 X 2^{1/2}, = Rs. 3, 500
 [Self, wife, 9 years Daughter (2^{1/2} of adult)]
 In case of children below 5 years,
 no fare is admissible
3. 2^{1/2}, Bus fare from Dimapur to Imphal @ Rs. 240 per head = Rs. 240 X 2^{1/2} = Rs. 600
 = Rs.16, 475

B Personal Effects:-

- (1) Actual:- For 4000 Kgs by Goods --Train = Rs. 1, 500
Plus, Cartage charge = Rs. 500
Total = Rs. 2, 000

* As per Railway freight given in the data of the question
By goods train i.e. Rs. 1,500 for 4000 Kg.

Hence, the rate per quintle is determined as follows:-

$$\begin{aligned} \text{For 4000 kgs ---} & \text{Rs. 1500} \\ \text{For 100 kgs ----} & \text{Rs. } \frac{1500 \times 100}{4000} \\ & = \text{Rs. 37.50} \\ & \text{per 100 kgs.} \end{aligned}$$

- (2) Therefore, the maximum admissible
For 6000 Kgs. @ Rs. 37.50 per 100 Kgs. = Rs. 2,250
plus, cartage at Calcutta rate = 15 Km X Rs 30 = Rs. 450
and Imphal rate = 5 Km.X Rs.18 = Rs. 90
Total = Rs. 2,790

Then,

- (1) is less and admissible Rs. 2, 000

Grand Total = Rs.18, 475

(Rupees eighteen thousand four hundred and seventy five only)

Notes:-

- (1) Children below 12 years shall be treated at half of the rate for adults.
Vide Para 6 below Annexure to O.M. No. 7/5/99-PIC Dated 1.4.1999.

(2) Further, the Transfer Incidentals for the Government servant and the members of his family as well as the road mileage for journeys between the residence and the railway station /bus station/ airport at the old and new stations, which are presently admissible shall no longer admissible. The will, instead, be subsumed in the Composite Transfer Grant. Vide Para 7. (B) Annexure ibid.

Question No. 13

Calculate T.A. admissible to the members of family and self, Mr. "A" a State Government officer drawing pay of Rs. 12.000 on transfer from station A to B. Particulars are given below:-

1. He accompanied his family consisted of wife, mother,2 children of respective ages of 17 and 19 years of age.
2. All left station "A" on 22.4.2009 at 8 a.m. and reached at 'B' on 23.4.2009 at 3 pm.

3. Rail fare A to B is Rs 1,600 in 1st class and Rs 800 in 2nd class.
4. Distance from Residence to Railway station at 'A' and to his new Residence at 'B' are 5 km respectively.
5. Journeys between Residence and Railway station at both the stations was performed by Taxi by the officer and his family.
6. Rate of Personal effect is Rs. 30 per Km.
7. He transported his personal effects 7000 Kgs from station "A" to "B" by Truck and paid Rs. 3000.
Freight charges by goods train from station "A" to "B" is Rs. 35 per quintle.

Answer 13.

1. Pay of the officer at the time of transferRs. 12,000
2. Entitlements (Rail class)1st Class Train
3. Composite Transfer Grant Rs.12, 000 + Rs. 6000 D.P.
= Rs. 18,000
"One month's pay"
4. Personal effects 6000 Kgs.
5. Cartage for Transportation of Rs. 30 per Km
Personal Effects by Road (Areas outside the State)
6. No. of family members Self, wife, 2 (two) children,
mother is also included
vide SR 2 (8)
= therefore 5 members

A. T.A. admissible

1. Composite Transfer Grant.....Rs. 18,000
2. 5(five), [Self, wife, mother, 2 (two) children,
aged 19 & 17 years age respectively
Vide S.R. 2 (8) read with G.I.O. (2) thereunder;]
1st Class Train fare from A to B at the rate of
Rs. 1600 per fare per head= Rs. 1600 X 5Rs. 8,000
3. Transfer Incidentals in form of D.A. as well as road
mileage for journeys between the residence and the
railways station/ bus station/ airport at the old and new Nil
stations, shall no longer be admissible vide Para 7 (c)
below Annexure to O.M., No.7/5/99-PIC Dated 1.4.1999
effective from 1.3.99.

B. Transportation of Personal effects;

(a) **Actual:** 7000 Kgs by Truck from A to B Rs. 3,000

“OR”

(b) **Admissible:**

(i) By goods train @ Rs. 35 per quintle;
= 100 Kg (quintle), requires = Rs. 35
For 6000 Kgs (admissible) “ = $\frac{Rs. 35 \times 6000 \text{ Kgs}}{100}$
= Rs. 2,100

Add, 25 % of Rs. 2,100 = Rs. 525
Vide G.I.O.3(b) below
S.R. 116.
“Plus”

(ii) Cartage at A &B = Rs. 300
(5 Km + 5 Km) Rs. 30
Total = Rs. 2, 925

Whichever is less.

Therefore, (b) being less and admissible

Rs. 2, 925
Total = Rs 28, 925

(Rupees twenty eight thousand nine hundred and twenty five only)